



Via Electronic and Certified Mail

September 23, 2014

Mr. Paul Hartman
Allband Communications Cooperative
6491 North M-65
Curran, MI 48728

RE: 2013 Interstate Common Line Support (ICLS) In-Depth Data Validation (IDV) Process

Dear Mr. Hartman,

During 2013 Allband Communications Cooperative, 310542 was selected for an in-depth data review of the ICLS it received during calendar year **2011**. USAC requested documentation supporting entries made on FCC Form 509 for 2011. Your company, in some cases with assistance from your consultant, provided all the materials necessary to support our efforts. Our investigation was able to validate all entries on your data-entry form; **there are no findings**. USAC thanks you for your participation in, and cooperation with this important effort.

USAC's IDV process is designed to review, on a high level, the cost and revenue data that drive ICLS. It does not serve as a substitute for an audit where auditors scrutinize the dollars that comprise the various accounts. The fact that your company was selected for and participated in this IDV does not preclude it from being the subject of an audit at some future date.

Please address any comments or concerns regarding the IDV process to Marcel Numa at 202-572-1679 or at mnuma@usac.org. Thank you.

Sincerely,

//s// USAC

CC: Jason Palmer



PAYMENT QUALITY ASSURANCE PROGRAM

**Notification of Federal Universal Service Fund High Cost Program
Payment Quality Assessment Closed****CASE ID: HC-2012-06-Case-132****May 3, 2013**

Dear Paul M Hartman,

On March 25, 2013 you were notified that USAC would conduct pursuant to its authority under 47 C.F.R. § 54.707, a Payment Quality Assurance (PQA) assessment of the High Cost Program disbursement identified below.

CASE ID: HC-2012-06-Case-132**SAC:** 310542**CARRIER:** ALLBAND COMMUNICATIONS COOPERATIVE**DISBURSEMENT DATE:** 06/01/2012**DISBURSEMENT AMOUNT:** \$117,597

We noted the exceptions and the actions to be taken below.

As part of the PQA assessment process, we compared the December 2010 Account 2001 data supported by the carrier's cost study and/or trial balance to the Account 2001 data reported to USAC on the HCL Data Collection Form. We noted that Account 2001 was over-reported by \$76,261. This error resulted in a monthly HCL underpayment of \$408.04.

Pursuant to § 47 C.F.R. § 32.12(b), the company's financial records shall be kept with sufficient particularity to show fully the facts pertaining to all entries in these accounts. The detail records shall be filed in such manner as to be readily accessible for examination by representatives of this Commission. In addition according to § 47 C.F.R. § 54.202(e), all eligible telecommunications carriers shall retain all records required to demonstrate to auditors that the support received was consistent with the universal service high-cost program rules. These records should include the following: data supporting line count filings; historical customer records; fixed asset property accounting records; general ledgers; invoice copies for the purchase and maintenance of equipment; maintenance contracts for the upgrade or equipment; and any other relevant documentation. This documentation must be maintained for at least five years from the receipt of funding.

As a matter of administrative practice, USAC does not disburse funds in cases where

the net variance in high-cost USF support results in an underpayment of funds.

Thank you for providing the documentation requested to complete the assessment in accordance with PQA policies and procedures. NO FURTHER ACTION IS NEEDED AT THIS TIME.

USAC - Payment Quality Assurance Program



PAYMENT QUALITY ASSURANCE PROGRAM

Notification of Federal Universal Service Fund High Cost Program Payment Quality Assessment Closed

CASE ID: HC 2011-11-Case-250
Date 5/21/12

Dear Paul M Hartman,

On April 27, 2012 you were notified that USAC would conduct pursuant to its authority under 47 C.F.R. § 54.707, a Payment Quality Assurance (PQA) assessment of the High Cost Program disbursement identified below.

CASE ID: HC -2011-11-Case-250
SAC: 310542
CARRIER: Allband Communications Cooperative
DISBURSEMENT DATE: 11/1/2011
DISBURSEMENT AMOUNT: \$118,627

We noted the exceptions and the actions to be taken below.

We compared the amount of revenues reported for Interstate Common Line Support (ICLS) on the Form 509 to the amounts supported by the carrier. Per the review, there was a difference between Subscriber Line Charge (SLC) revenue on the Form 509 and the supported SLC revenues, resulting in a monthly ICLS underpayment. The monetary effect for the period under PQA review was deemed de minimis.

Pursuant to § 47 C.F.R. § 32.12(b), the company's financial records shall be kept with sufficient particularity to show fully the facts pertaining to all entries in these accounts. The detail records shall be filed in such manner as to be readily accessible for examination by representatives of this Commission. In addition according to § 47 C.F.R. § 54.202(e), all eligible telecommunications carriers shall retain all records required to demonstrate to auditors that the support received was consistent with the universal service high-cost program rules. These records should include the following: data supporting line count filings; historical customer records; fixed asset property accounting records; general ledgers; invoice copies for the purchase and maintenance of equipment; maintenance contracts for the upgrade or equipment; and any other relevant documentation. This documentation must be maintained for at least five years from the receipt of funding.

As a matter of administrative practice, USAC does not disburse funds in cases where the net variance in high-cost USF support results in an underpayment of funds.

Thank you for providing the documentation requested to complete the assessment in accordance with PQA policies and procedures. **NO FURTHER ACTION IS NEEDED AT THIS TIME.**

USAC - Payment Quality Assurance Program



Via Electronic and U.S. Mail

October 28, 2011

Paul Hartman
Allband Communications Cooperative
6491 North M-65
Curran, MI 48728

RE: 2010 Interstate Common Line Support (ICLS) In-Depth Data Validation (IDV) Process

Dear Paul:

Earlier this year Allband Communications Cooperative, 310542 was selected for an in-depth data review of the ICLS it received during calendar year **2008**. USAC requested documentation supporting entries made on Lines 9, 10, 11 and 12 of FCC Form 509, Interstate Common Line Support Mechanism, Annual Common Line Actual Cost Data Collection. Your company, in some cases with assistance from your consultant, provided all the materials necessary to support our efforts. Our investigation was able to validate all entries on your 2008 FCC Form 509; there are no findings. USAC thanks you for your participation in, and cooperation with this important effort.

USAC's process is designed to review, on a high level, the cost and revenue data that drive ICLS. It does not serve as a substitute for an audit where auditors scrutinize the dollars that comprise the various accounts. The fact that your company was selected for and participated in this IDV does not preclude it from being the subject of an audit at some future date.

Please address any comments or concerns regarding the IDV process to Tony Pusateri at 202-263-1603 or at apusateri@usac.org. Thank you.

Sincerely,

//s// USAC

CC: Jason Palmer